

**DuaneMorris<sup>®</sup>**

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August 15, 2007

**VIA E-FILE & HAND DELIVERY**

The Honorable Joseph J. Farnan, Jr.  
United States District Court  
for the District of Delaware  
J. Caleb Boggs Federal Building  
844 N. King Street  
Room 4124, Lockbox 27  
Wilmington, DE 19801

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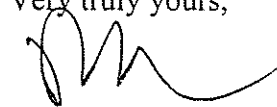
**Re: In re American Classic Voyages Co.;  
American Classic Voyages Co. v. JP Morgan Chase Bank, National  
City Bank and Capital One NA, Civil Action No. 07-CV-00352 (JJF)**

Honorable Sir:

I have conducted a full mediation session in this bankruptcy appeal but unfortunately the parties have not agreed to a consensual resolution of this matter.

I am available at the convenience of the Court and will proceed in such manner as the Court may direct.

Very truly yours,



Frederick B. Rosner

FBR/nmj

cc: Anthony G. Stamato, Esquire  
Tiffany Strelow Cobb, Esquire  
Jeffrey E. Glen, Esquire  
Elizabeth Dinan

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